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READER'S GUIDE

This document contains the City of Rocky Mount's Recommended Budget for Fiscal Year 2009. This budget serves two purposes. First, it presents a clear picture of the services that the City provides and of the policy alternatives that are available. Second, it provides a financial and operating plan that conforms to the City's accounting system. This **Reader's Guide** has been added to make this document easier to read and understand.

Document Organization

The City's annual budget book is divided into the following sections: Budget Letter, Budget-in-Brief, Budget Overview, General Fund, Utility Funds, Other Funds, and Appendix.

The **Budget Letter** is the City Manager's introductory message to the City Council. This letter provides an overview of the budget and the recommendations contained therein. This letter provides an excellent summary of the budget and will assist the reader with an understanding of many of the key budget issues.

The **Budget-in-Brief** includes summaries of fund totals, comparisons of revenues and expenditures and a summary of the city personnel.

The **Budget Overview** includes information helpful to understanding the City of Rocky Mount's Budget Development process, organization chart, financial policies and strategies, fund structure and a review of Selected Revenues and Expenditures.

The remainder of the budget is organized by fund, an accounting term which simply means a balanced set of revenues and expenditures. For each fund, three years of financial information is included: actual figures from FY 2007; adopted, amended, and projected figures from FY 2008 and the FY 2009 Proposed Budget.

The **General Fund** section covers the City basic services such as police, fire, recreation and public works, which are supported by property tax and other general purpose revenues. Each department is shown separately and each section includes a department overview with an organization chart, performance indicators, and summaries of expenditures and employees. Following each department summary is a division summary, which includes a division description, accomplishments, and new initiatives for the new year, a detailed budget and summary information including capital outlay.

The next section contains the City's **Enterprise Funds**. An enterprise fund is a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Expenditures in these funds are financed primarily through user fees. The Enterprise Fund section includes the Electric, Gas, Water, Sewer, and Stormwater Funds. These funds are organized similarly to the General Fund with department overviews and more detailed information at the division level. The Capital Budget for each utility is included in its respective department.

The **Other Funds** section includes the following smaller funds: Powell Bill, E-911, Debt Service, General Capital, Canteen, and Risk Management Funds.

READER'S GUIDE

The **Appendix** contains supplemental information including statistical information about the City and a glossary that defines terms and acronyms used throughout this document. An Ordinance will be prepared following initial deliberation with the City Council that constitutes the legal limit of spending for the various funds of the City.

The City invites comment from the reader on aspects of this budget document that warrant improvement and continued refinement. Inquiries, comments, or requests should be directed to:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Rocky Mount
North Carolina**

For the Fiscal Year Beginning

July 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Rocky Mount, North Carolina, for its annual budget for the fiscal year beginning July 1, 2007. In order to receive this award, a governmental unit must publish a budget documents that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications guide.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

